

**COUNTY OF ERIE**  
**LOCAL LAW INTRO. NO. 1 - 2004**  
**LOCAL LAW NO. 1 - 2004**

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ERIE COUNTY LEGISLATURE

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A LOCAL LAW, amending Local Law No. 2-2003, granting a partial exemption from real property taxation, pursuant to Section four hundred fifty-nine-c of the Real Property Tax Law, to persons with disabilities who have limited incomes.

BE IT ENACTED BY THE ERIE COUNTY LEGISLATURE AS FOLLOWS:

Section 1. Section 1(b) of Local Law No. 2-2003, granting a partial exemption from real property taxation, pursuant to Section four hundred fifty-nine-c of the Real Property Tax Law, to persons with disabilities who have limited incomes, is hereby amended to read as follows:

Section 1(b). To be eligible for the exemption provided by subdivision one of this Local Law, the maximum income of such person shall not exceed twenty-four thousand dollars. Real property owned by one or more persons with disabilities, or real property owned by a husband and wife, or both, or by siblings, at least one of whom has a disability, and whose income, as hereinafter defined, is limited by reason of such disability, shall be exempt from taxation by the County of Erie to the extent provided in the following table:

<u>Annual Income</u>	<u>Percentage of Assessed Valuation Exempt from Taxation</u>
Up to \$24,000	50 per centum
More than \$24,000 but less than \$25,000	45 per centum
\$25,000 or more, but less than \$26,000	40 per centum
\$26,000 or more, but less than \$27,000	35 per centum
\$27,000 or more, but less than \$27,900	30 per centum
\$27,900 or more, but less than \$28,800	25 per centum
\$28,800 or more, but less than \$29,700	20 per centum
\$29,700 or more, but less than \$30,600	15 per centum
\$30,600 or more, but less than \$31,500	10 per centum
\$31,500 or more, but less than \$32,400	5 per centum

Section 2. This Local Law shall be effective immediately.

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